GOVERNMENT OF MAHARASHTRA

HOME DEPARTMENT (TOURISM)

Resolution No. MTC-0399/C.R. 142/Tourism,
Mantralaya, Mumbai 400 032, Dated July 8, 1999

Read.—(1) G.R., H.D. (Tourism) No. MTC. 1097/C.R. 852/Tourism, dated 26th August 1997.

(2) Government Resolution, Home Department (Tourism), No. MTC. 1091/C.R. 409/Tourism, dated 30th November 1993.

(3) G. R., H. D. (Tourism) No. MTC. 0399/C.R. 201/Tourism, dated 7

The State Government have declared " New Tourism Policy-1999 " wherein Tourism has been accorded the status of an Industry with a view to make available to it all fiscal and non-fiscal incentives, benefits, reliefs and concessions available to industries. Based on the " New Tourism Policy " and in order to give boost to the tourism sector by attracting higher investment in the areas with tourism potential and to generate employment opportunities, the State Government is pleased to introduce the following New Package Schemes of Incentives for Tourism Projects for the period from 1999-2004 in place of the old incentive scheme of 1993 announced vide Government Resolution stated in the preamble.

RESOLUTION

1. **TITLE**

This scheme will be known as " New Package Scheme of Incentives for Tourism Projects—1999-2004 " (hereinafter referred to as " The 1999 Tourism Incentive Scheme ").

PERIOD OF OPERATION

This scheme comes into operation with effect from 1st April, 1999 and shall remain in force for a period of 5 year March, 2004 or until substituted by new package scheme of incentive whichever is later.

COVERAGE

Coverage under 1999 Tourism Incentive Scheme—Tourism projects in the private sector, State Public Sector/Joint Sector and the Co-operative Sector but not in Central Public Sector will be considered for the incentives under " The 1999 Tourism Incentive Scheme ". The proposed tourist facilities would be open to all and will not be confined to the exclusive use of members of any group or club or any such other restrictions.

ELIGIBLE UNITS

(1) Hotels, R nd Healthfa

(2) Motels,

(3) Apartment Hotels,

(4) Water Sports,

(5) Arts and Crafts Village,

(7) Camp

(8) Amus

(9) Arial

(10) Heritage Hotels,

(11) Convention Centres,

(12) Development of Hill Stations,

(14) Projects approved by classification Committee of Tourism Department of the Government of India or S Government.

Detailed requirements in respect of each of the above activities are shown in Annexure " A ".

5. DEFINITIONS

5.1. Tourism Undertaking

" Tourism undertaking " means a legal entity in form of a Registered Company under the Companies Act, 1956, or a partnership firm, a Registered Trust or a legally registered Co-operative Society or an individual proprietary concern, engaged or to be engaged in one or more tourism projects. The proposed tourism facility should be open to all and shall not be confined to the exclusive use of members of any group or club or any such other restrictions.

5.2. New Tourism Unit

A " New Tourism Unit " means a new tourism project set up for the first time by a tourism undertaking satisfying the conditions.

(*a*) That the new project has obtained a registration with the registering authority, as may be required after 1st April 1999.

(*b*) That the new project should have separately identifiable capital investment and it should not be an expansion of the existing project except as provided in " C " below.

(*c*) Expansion of an existing project will also be eligible for the incentives under this scheme provided the existing tourism unit increases its investment in either fixed capital or capacity by at least 50% of gross fixed capital at the end of last financial year.

5.3. Eligible Capital Investment

(*i*) Land/area in effective posession and as required for the project.

(*ii*) Building i.e. any built-up area used for the eligible unit including administrative building, residential quarters, accommodation for all such facilities as required for the running of the unit.

(*iii*) Plant and machinery, Amusements rides/games, Airconditioning equipments and other equipments including water sports equipments, tents, other equipment as are necessarily required and exclusively used for sustaining the working of the eligible unit but will not include vehicles, furnitures and fixtures, cutlery, crockery and utensils.

(*iv*) The cost of development of the site of the location of the eligible unit, such as fencing, construction of internal roads, landscaping and other infrastructural facilities which the eligible unit has to incur under the project.

(*v*) Installation charges.

(*vi*) The amount paid as non-refundable interest free deposit to Maharashtra State Electricity Board or other recognised Power Supply Company for supply of power to the eligible unit or to any other Government Agency for similar purpose.

(*vii*) Above Investment should be made by an eligible unit during operative period of the scheme. Investment prior to or subsequent to the operative period will not be eligible for incentives.

5.4. Not Eligible

The following investment shall not be eligible for incentives viz. (1) Working Capital, (2) Goodwill, (3) Pre-operative expenses, (4) Second-hand plant and machinery purchased or shifted from within the country, (5) Interest capitalised, (6) Trucks, Cars, Vans, Trailers, Tractors and transport vehicles, (7) Consumable stores, inventories for maintenance or repairs.

5.4.1. Any investment in any asset which has life span of less than five years, except tents.

6. CLASSIFICATION OF THE AREAS

For the purpose of administration of " The 1999 Tourism Incentive Scheme ", the State has been divided into four zones A, B, C and D as shown in Annexure " B ".

7. EFFECTIVE STEPS

The effective steps shall comprise of :

(a) Initial effective steps which include :

(*i*) Effective possession of land by an eligible unit free from all encumbrances.

(*ii*) Registration in respect of Company/Co-operative Society/Trust. In respect of a partnership firm, evidence of execution of partnership deed and filling of requisite application with payment of necessary registration fees with the Registrar of Firms.

(*iii*) Submission of project report specifically mentioning the category of tourism activity (coverage) and the incentives that are proposed to be availed of by the eligible unit with all relevant details.

(*iv*) Copy of permissions from all concerned statutory and executive authorities from whom permission is required.

(*v*) Registration with the respective authority.

(b) The final effective steps shall mean and include :—

(i) Clearances, if any, from Central/State Government and other authorities concerned for implementing the project.

(ii) Arranging of finance for the project to the satisfaction of the incentives sanctioning authority.

(iii) Acquisition of fixed assets at site to the extent of 10% of the total fixed assets as envisaged for the project, and

(iv) Evidence regarding expenditure on the project, including advances and pre-operative expanses paid, aggregating to at least 25 percent of the capital cost envisaged for the project.

8. **IMPLEMENTING AGENCY**

For the purpose of the registration and claiming of incentives under the package scheme the Maharashtra Tourism Development Corporation Ltd. (MTDC) is notified as the registering authority.

The tourism unit after taking initial effective steps, will apply to the MTDC for registration for incentives in the prescribed form.

ELIGIBLE UNITS

The eligible unit as defined in Annexure ' A ' in A, B, C and D zones for being eligible for the incentives under the new package scheme of incentive for tourism 1999 should have minimum fixed capital investment of Rs. 100 lakhs, Rs. 75 lakhs, Rs. 50 lakhs and Rs. 25 lakhs or more respectively which should be made within 3 years from the date of registration.

10. **FISCAL INCENTIVES**

Tax exemption will be available to new units and expansion of existing units (as per condition set out earlier) in respect of the following taxes, and upto 125% of capital investment. The tax exemption will be available to eligible units conforming to the list in Annexue ' B ' and falling within the eligible areas for period of 3, 5, 7 and 9 years respectively for 'A ', ' B', ' C ' and ' D ' area as whown in the Annexure ' B ' subject to the condition hereinafter.

(a) **List of taxes**

(1) Total exemption from sales tax and luxury tax (as applicable to Hotels) for a period of 3-9 years depending on the location of the tourism project.

(2) Exemption from entertainment tax/amusement tax for a period of 4 years for tourism projects located inside Mumbai Metropolitan Regional Development Authority (MMRDA) areas and for 5 years outside MMRDA areas.

(3) Exemption from stamp duty in respect of tourism projects located outside municipal limits as may be notified by the concerned Department of Government of Maharashtra i.e. Revenue and Forest Departmet, Mantralaya, Mumbai.

(b) **Electricity Concessions**

(1) Supply of electricity for a period of 5 years at industrial rates.

(2) The electricity duty will be levied at industrial rates.

Provided

(a) However the total exemption from payment of taxes on sale of liquor in an year shall not exceed 25 per cent of the total exemption from payment of taxes admissible to the hotel/tourism unit, outside the jursdiction of Greater Mumbai Municipal Corporation (MMC) area.

(b) There shall be no exemption from payment of taxes relating to sale of liquor in Mumbai Municipal Area.

11. **SPECIAL PACKAGE FOR SINDHUDURG DISTRICT**

In order to promote turism in the district and designated area in the district, the Government of Maharashtra has declared Sindhudurg District as ' Tourism District '.

The Package scheme of incentives and benefits as mentioned in Para. 10 will be available for period of 12 years except supply of electricity at industrial rates and duty thereon, which will be available for 10 years for this district. Additional incentives as shown below shall also be available in Sindhudurg District for a period of 12 years.

(1) Government lands, if available, will be made available at 50 per cent concession on the land premium as applicable for projects located in the Sindhudurg district.

(2) No increase in water and electricity tariff for a period of 10 years however any actual increase in the cost of operation of these services will be recovered from the user as per the guidelines issued by the Water Supply & Sanitation Department.

12. **PROCEDURE FOR REGISTRATION OF TOURISM UNITS FOR INCENTIVE**

Tourism units eligible for the scheme will apply to the Maharashtra Tourism Development Corporation Ltd., Mumbai which will scrutinise the application and will issue temporary and permanent registration adopting the following procedure.

(a) Maharashtra Tourism Development Corporation shall give provisional registration in the first instance upto 3 years to the eligible unit after scrutinising the application received under the scheme.

(G-C-P.) Y 1056-I (5,000-8-99)

(b) If such a unit is not in a position to start commercial operation during the initial validity period the unit will have to apply with the progress report to the State Level Committee which may grant extension for a period of upto 2 years after examining the difficulties experienced by the individual unit in the implementing the project and also recording the reasons thereof in writing.

(c) The unit will become eligible to apply for provisional or tempo
as stipulated in para. 4(7) (a).

13. **PROCEDURE FOR CLAIMING INCENTIVES**

The unit eligible for incentives under the scheme shall apply to the Maharashtra Tourism Development Corporation within 180 days of the commencement of commercial opperation. The MTDC on receiving the application will scrutinize the application and will issue Eligibility Certificate " so as to enable the unit to obtain the benefits.

The tourism units which will be granted incentive under the scheme will be subject to the following conditions and on breach of any of these conditions, the incentives granted will be withdrawn with immediate effect.

(a) The unit availing the incentives under the scheme shall install and effectively operate and maintain pollution control measures as per the standards prescribed by the competent authority in this regard.

(b) The unit will remain in commercial operation continuously for at least five years after it is commissioned. However, in cases where the operation is discontinued due to reasons beyond the control of the unit, the State level Committee may examine the individual cases and condone the period of discontinuation based on the guidelines to be issued by the Government.

(d) The unit will furnish details regarding commercial operation, employment or any other information which the State Government may require from time to time. The unit will have to follow guidelines on the employment policy of Government regarding employment of local persons.

(d) The unit after getting the eligibility certificate has to submit details quarterly of incentives availed during the eligibility period to the Maharashtra Tourism Development Corporation. Any excess claims of incentives by an unit will be recovered with interest of 2 per cent per month.

(e) All matters of interpretation, dispute or contention under the scheme will be referred to the Empowered Committee under the chairmanship of Chief Secretary and the decision of the Committee will be final and binding on the applicant unit.

(f) Maharashtra Tourism Development Corporation will be responsible for administration and implementation of the scheme.

(g) Department related to various incentives and exemptions under the New Package Scheme of Incentives for Tourism Project-1999 will issue Government Orders, Resolutions/Notifications as required under law for such incentives and exemptions.

15. **MONITORING AND REVIEW**

15.1. Monitoring and review of the fixed capital investment and production activities of the eligible unit will be done in the following manner :—

(i) An eligible unit shall, within one month from the date prescibed under the Sales Tax Law for filing the returns, submit to Maharashtra Tourism Developement Corporation certified true copies of annual returns submitted to the Sales Tax Department from time to time.

(ii) It shall submit along with the above returns a report duly signed by a responsible person on behalf of the eligible unit, covering information and details regarding production and sales indicating the period of stoppage of services and/or closure of the unit, if any, with reasons there for, addition to the fixed capital investment, disposal of fixed assets, change in the constitution of the eligible unit.

(iii) Maharashtra Tourism Development Corporation shall be entitled to call for any information and details relating to the operations of the tourism unit for any period even prior to closure of the year. It shall also be entitled to inspect the properties for verification. The Sales Tax Authority shall independently examine the position from time to time in order to ensure that the sales tax incentives drawn/availed of are well within the ceiling and related to the tourism products eligible or as the case may be under " The 1999 Tourism Incentive Scheme ".

16. **PROCEDURAL RULES**

The procedural rules for implementing " The 1999 Tourism Incentive Scheme " shall mean and include the rules as framed and issued by the Home Department (Tourism) and as amended from time to time.

17. This Resolution is issued with the concurrence of the Finance Departı
Exp-8, dated 24th May 1999. and Cr-27/99/Karadhan-2, dated. 30th June' 1

By order and in the name of the Governor of Maharashtra,

(A. RAMKRISHNAN),
Secretary (Tourism).

To

1. The Secretary to Governor
2. The Secretary to Chief Minister
3. The Secretary to Dy. Chief Minister
4. The Private Secretry to Minister (Finance)
5. The Private Secretary to Minister (Industries)
6. The Private Secretary to Minsiter (Tourism)
7. The Private Secretry to State Minister (Energy)
8. The Private Secretary to State Minister (Industries)
9. The Private Secretary to State Minsiter (Finance)
10. The Private Secretry to State Minister (Tourism)
11. The Chief Secretary
12. All Additional Chief Secretaries/principal Secretaries/Secretaries in Mantralaya
13. All Divisional Commissioners
14. All Collectors
15. All Chief Executive Officers of Zilla Parishad.
16. Chairman, Maharashtra State Electricity Board, Mumbai
17. Managing Director, State Industrial and Investment Corporation of Maharashtra, Mumbai
18. Managing Director, MTDC Ltd., Mumbai
19. Managing Director, MSFC Ltd., Mumbai.
20. The Chief Executive Officer, MIDC Ltd., Mumbai
21. All Other Depts. of Mantralaya
22. The Accountant General, Maharashtra-I, Mumbai
23. The Accountant General, Maharashtra-II, Nagpur
24. The Pay & Accounts Officer, Mumbai
25. The Resident audit Officer, Mumbai
26. The Director General of Information and Public Relation, Mumbai with a request to issue s arrange for giving wide publicity to the resolution.
27. Commissioner, Industries, Mumbai
28. The Secretary (Tourism), Dept. of Tourism, Government of India, New Delhi.
29. Hotel & Restaurant Association (Western India), Mumbai
30. Regional Director, Bharat Sarkar Tourist Office, Mumbai
31. All Depts. in Mantralaya
32. Travel Agents Association of India, Mumbai
33. Tour and Transport Operators Association of India, Mumbai
34. Indian Association of amusement Park and Industries, Mumbai
35. All Public Sector Undertakings, Government of Maharashtra.

ANNEXURE " A "

TOURISM UNITS

Eligible Units—The following tourism projects would be included
1999 Tourism Incentive Scheme " :—

1. **Hotels**

Hotels projects should have facilities expected of the establishments in 1 to 5 star category or non star category according to the guidelines for hotels of the Department of Tourism, Government of India as applicable from time to time. These units should have a minimum of 20 lettable rooms with attached bathrooms. A public toilet shall also be provided for the visitors. Their size should be as per norms prescribed by the Department of Tourism, Government of india for such hotels.

1. (*a*) **Resort**

The Resort project should have minimum 20 lettable rooms with attached bathrooms. Unless it is a hill station or beach or a location which in the opinion of Tourism Project Approval Group (TAG) does not require air-conditioning, at least 35% of the rooms should be air-conditioned. The bathroom carpet area should admeasure at least 3.5 sq. mtrs. It should have a restaurant/ dining hall with a seating area of minimum 40 sq. mtrs. (excluding kitchen and storage). It should have a telephone with STD facility. The plot on which a resort is located should admeasure at least 10,000 sq. mtrs. It should have on its plot, a minimum open (unbilt area) of 6,000 sq. mtrs. It should have at least four of the following facilities :—

—indoor games (e.g. table-tennis, sqush, billiard, bowling alley, etc.). a minimum built up area of 25 sq. mtrs.

—conference room (minimum carpet area of 30 sq. mtrs.)

—Swimming pool.

—Tennis or badminton court or put golf or other outdoor games area.

—A health club (minimum built up area of 20 sq. mtrs).

—A longe admeasuring at least 35 sq. mtrs.

1. (*b*) **Health Farm**

Health farm should be located in an area which is free from pollution and noise, and has a generally salubrious and health-promoting environment. There should be at least 20 lettable rooms with attach bethrooms. It should have at least six of the following facilities :—

(1) health club

(2) gymnasium

(3) yoga/meditation area

(4) outdoor exercise areas

(5) indoor games

(6) outdoor games

(7) swimming pool

(8) a classroom

(9) jogging tracks

(10) horse riding.

It should include a farm to grow fruits, vegetables, herbs, grains admeasuring at least 500 sq. mtrs. It should be located on a plot admeasuring at least 5,000 sq. mtrs. It should have medical, paramedical alternative system of medicine, health specialist, diet specialist and such other full-time staff of at least two persons.

2. **Motel**

The Motel projects should be located on national highway, State highway or main district road or within a distance of 1.5 kms., 1 km. or 1/2 km. respectively from such highways/MDR. It should have atleast 10 lettable rooms and 100 per cent of lettable rooms should have attached bathrooms. The plot on which a motel or WSA is located should admeasure minimum 1,500 sq. mtrs. It should have a restaurant/dining hall with a seating area of minimum 30 sq. mtrs. (excluding kitchen, storage). The double room and single room should have minimum carpet area of 12 sq. mtrs. and 10 sq. mtrs. respectively. The bathroom carpet area should admeasure at least 3 sq. mtrs. It should have a telephone with STD facility. It should have public toilet and first aid centre. It should have a car parking area @ 5 sq. mtrs. per room. The rooms should have adequate furniture fixtures and linen. The ownership/ lease of land and landuse should be in order.

3. **Apartment Hotel**

Apartment Hotel project should have minimum 12 lettable apartments. An individual apartment should have minimum two rooms and kitchenette. The carpet area of an apartment should not be less than 30 sq. mtrs. Each apartment should have at least one bathroom attached to the bedroom. There should be a telephone facility in each apartment. Minimum 50 per cent of apartment should have air-conditioned bedrooms. It should have at least two of the following four facilities :—

—indoor games.

—Swimming pool.

—Tennis, badminton or such other outdoor game.

—A health club.

It should have adequate apartment cleaning and housekeeping facilities. There should be 24 hour running cold and hot water supply to all apartments. There should be a parking facility @ 5 sq. mtrs. per apartment. The centralised kitchen, pantry, restaurant, shopping arcade, lounge, refrigeration, linen, storage, housekeeping and such other area should admeasure at least 100 sq. mtrs. of carpet area. The kitchenette should be equipped with kitchenware, cooking gas and dinnerware to meet the needs of at least three inmates simultaneously. All apartments should have a TV.

4. **Water Sports**

Water sports project should be set up at beach, lake side, river side alongwith a pontoon/jetty. It should offer at least two water sport facilities. Parasail, waterscooter, hovercraft and waterskiting are the examples of such facilities. In addition to investment in boat and outboard motor, it should make an investment of at least Rs. 5 lacs in water sport equipement. It should have adequate changing rooms, showers, lockers, toilet block separate for ladies and gents. It should have restaurant. It should have trained staff for implementation of safety norms.

5. **Arts & Crafts Village**

The Arts and crafts village project will consist of minimum of one acre land on which facilities like space to work for at least 10 artisans to display different crafts, an exhibition area of not less than 1000 sq. ft., a multipurpose hall for folk shows, performing arts and film screening, etc., a restaurant and toilet blocks should be provided.

6. **Golf Course**

Golf Course project should have minimum 9 holes. The land area should not be less than 10 hectares. The design and drainage should be so worked out that there is no water-logging at all. There should be a reliable system for adequate water supply. It should have a satisfactory club house. It should offer clear access to tourists who are not its members to play golf and the charges in this regard should be transparent and consistent. adequate parking for at least 25 vehicles and public toilet facility shall also be available.

7. **Camping and Tent facilities**

Camping and tent facilities should have clear ground admeasuring at least 1,000 sq. mtrs. It should have tented accommodation capacity for at least 20 persons. There should be minimum 10 tents. The gross carpet area of tents should admeasure at least 200 sq. mtrs. all the tents should have attached toilets. The tents should be put on a platform raised minimum 2 and half feet above the ground. The tent site should have adequate security. The site should have eco-friendly/structure admeasuring at least 200 sq. mtrs. for such purposes as food, recreation, relaxation and lockers. It should have adequate electricity, water supply, sewerage disposal and drainage facility.

8. **Amusement Park**

Amusement Park should have at least 8 amusement aids. There should be a minimum investment of Rs. 50 lacs in amusement rides/aids. This pertains to the cost of equipment alone. It should have an area of minimum 20,000 sq. mtrs.

8. *(a)*. **Water Park**

Water Park should have an area of 5 acres and minimum of five water slides. It should have the capacity to handle at least 100 sliders simultaneously. It should have trained supervisors for implementation of safety norms. It should have restaurant. It should have adequate changing rooms, lockers, showers, toilet block separate for ladies and gents.

9. **Ropeway**

Ropeway should be a mechanized, motor driven ropeway. The horizontal length should be at least 500 mtrs. It should be comfortable for the passengers and free from noise. It should have capacity to carry minimum 200 passengers per hour. The cabins should leave a brief intervals so that trnsportation is continuous and waiting time is minimum. It should have thyristar control of main drive motor or comparable device to ensure smooth acceleration and deceleration. It should have an emergency brake in addition to normal brake. The cabins should be sturdy and aesthetic. It should have full capacity generator set to drive the ropeway in case of power failure. The facilities should be created in compliance with the provisions of the Ropeway Act.

10. **Heritage Hotel**

Heritage hotel should be a palace, a haveli, a darbargadh of any building, built in a traditional style, prior to 1950. The facade, architectural features and general construction should have the distinctive qualities, ambience and decor consistent with a traditional lifestyle. It should have minimum 10 lettable rooms. The facilities and the features alongwith the services should be as per the guidelines of the Department of Tourism, Government of India as applicable from time to time.

11. **Convention Centres**

Convention Centres should be located on a plot admeasuring at least 5,000 sq. mtrs. It should have capacity to seat at least 750 persons. The capacity should be so organised that it is possible for at least 5 separate conferences or events to run simultaneously. The conference/convention units should have adequate acoustic facility. At least 75 per cent of the convention seat capacity should be air-conditioned. It should have a vehicle parking facility @ at least 2 sq. mtr. per seat. All conference/ convention areas should be equipped with modern public address system, slide projection, video screening and such other facilities. It should possess its own equipment. It should have a restaurant, cafeteria of adequately covered and comfortable area to cater to at least 500 persons simultaneously. The area excluding kitchen should admeasure at least 500 sq. mtrs. It should have STD telephone, a first aid centre, fax and E-Mail and photocopying facility. The quantum of such facility should be consistent with the size of the complex.

12. **Approved Carvan Tourism**

It may be motorized/vehicle-based. It should have capacity to handle simultaneously at least 30 participants, if it is operated with the aid of motorized vehicles. It should operate at least three months in a year. It should have operated for at least three months before it seeks the approval of the State Tourism Committee.

13. **Other Projects**

Any other project, not falling into any of the above categories, will be considered subject to being approved by the High Level Empowered Committee under the chairmanship of Chief Secretary, Government of Maharashtra.

ANNEXURE " B "

Classification of Talukas

Districts Eligible Period (1)	Group " A " 3 years (2)	Group " B " 5 years (3)	Group " C " 7 years (4)	Group " D " 9 years (5)
1. KONKAN DIVISION				
Mumbai Suburban District.	Entire Area	...	...	...
Thane	...	... Navi Mumbai	Thane, Ulhasnagar and Kalyan	Entire district except area in col. 3 and 4.
Raigad	...	...	... Alibag and Panvel	Entire district except area in col. 4.
				Entire district
				Entire district
2. PUNE DIVISION				
		'MC Area.	Area of Haveli, I Maval, Mulshi, Bhor, exclud SSTA Area as mentioned in Annexure " C ", Shirur.	
		Municipal		Entire district except area in col. 3.
		...	Satara	Entire district except area in col. 4.
		...	Khanapur, M	Entire district except area in col. 4
		Kolhapur M		Entire district except area in col. 3.
3. NASHIK DIVISION				
		Nashik Municipal	...	Entire district except area in col. 3.
				Entire district
4. AURANGABAD DIVISION				
		rangabad Municipal		Entire district except area in col. 3.
Jalna	...	...	...	Entire district
Beed	...	...	...	Entire district
Osmanabad	...	...	...	Entire district
Parbhani				
				Entire distr
			...	Entire district

Districts Eligible Period (1)	Group " A " 3 years (2)	Group " B " 5 years (3)	Group " C " 7 years (4)	Group " D " 9 years (5)
5. AMARAVATI DIVISION				
Amaravati	...	...	Amravati Municipal Corporation (AMC) Area.	Entire district except area in col. 4.
Akola	...	...	...	Entire district
Washim	...	...	...	Entire district
Buldhana	...	...	...	Entire district
Yawatmal	...	...	...	Entire district
6. NAGPUR DIVISION				
Nagpur	...	Nagpur Municipal Area.	...	Entire district except area in col. 3.
Bhandara	...	...	...	Entire district
Gondia	...	...	...	Entire district
Wardha	...	...	...	Entire district
Chandrapur	...	...	...	Entire district
Gadchiroli	...	...	...	Entire district

ANNEXURE " C "

Areas identified as Special Tourism Areas by the State Government

1. Ratnagiri District ... Coastal Talukas of Rajapur, Ratnagiri, Guhagar, Dapoli, Mandangarh.
2. Sindhudurg District ... Coastal Talukas of Vengurla, Malwan, Deogad.
3. Raigad District ... Coastal Talukas of Alibag, Murud, Shrivardhan, Uran.
4. Thane District ... Coastal Talukas of Dahanu, Palghar, Bassein, Thane.
5. Aurangabad District ... 1. Aurangabad Taluka
   2. Khultabad Taluka
   3. Soyegaon Taluka.
6. Amaravati District ... Chikhaldara Taluka

Nagpur District ... Ramtek Taluka

Kolhapur District ... Panhala Taluka

Pune District ... Tourism Development Zones identified around the lakes selected for Lake District Project in the Talukas of Maval, Mulshi, Bhor, Velhe, Khed and Haveli.